Office:

UILC: 6231.03-00

From:

Sent: Thursday, January 28, 2010 10:40:33 AM

To: Cc:

Subject: RE: Tefra question

Yes. As long as they meet the definition of a partnership item under Treas. Reg. 301.6231(a)(3)-1. See, especially, subsection 1(b) (all underlying factual and legal determinations are partnership items).